

FY 2007-08 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SPRING LAKE PARK

Section/Index No: 672303

Sub-Object No. and Title	Adopted 2006-07	Requested FY 07-08	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$1,100,000	\$1,100,000	\$0	0.00%
1020 Prop Taxes - CY Supplemental	45,000	45,000	0	0.00%
1040 Prop Taxes - CY Unsecured	45,000	45,000	0	0.00%
Subtotal Taxes	\$1,190,000	\$1,190,000	\$0	0.00%
<u>FINES/FORFEITURES/PENALTIES</u>				
1546 Parks - Parking	\$1,200	\$600	(\$600)	(50.00%)
Subtotal Fines/Forfeitures/Penalties	\$1,200	\$600	(\$600)	(50.00%)
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$45,000	\$3,800	(\$41,200)	(91.56%)
1800 Rents / Concessions	35,000	22,000	(13,000)	(37.14%)
1801 Rent - Real Estate	3,100	3,100	0	0.00%
Subtotal Use of Money	\$83,100	\$28,900	(\$54,200)	(65.22%)
<u>INTERGOVERNMENTAL REVENUE</u>				
2440 St - HOPTR	\$16,000	\$16,000	\$0	0.00%
Subtotal Intergovernmental Revenue	\$16,000	\$16,000	\$0	0.00%
<u>CHARGES FOR SERVICES</u>				
3500 Park/Recreation Services	\$175,000	\$175,000	\$0	0.00%
3501 Camping / Parking Fees	150,000	100,000	(50,000)	(33.33%)
Subtotal Charges for Service	\$325,000	\$275,000	(\$50,000)	(15.38%)
<u>MISCELLANEOUS REVENUES</u>				
4029 Taxable Sale - Miscellaneous	\$3,500	\$3,700	\$200	5.71%
4040 Miscellaneous Revenue	500	500	0	0
Subtotal Miscellaneous Revenues	\$4,000	\$4,200	\$200	5.00%
<u>OTHER FINANCING SOURCES</u>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$1,619,300	\$1,514,700	(\$104,600)	(6.46%)

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Index No.: 672303

Sub-Object No. and Title	Adopted 2006-07	Requested FY 07-08	Difference	Percent Change
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EXPENDITURES:**OTHER CHARGES**

8010 Contribution Non-Co Govt	\$1,813,395	\$1,853,679	\$40,284	2.22%
<i>Subtotal Other Charges</i>	\$1,813,395	\$1,853,679	\$40,284	2.22%

TOTAL EXPENDITURES	\$1,813,395	\$1,853,679	\$40,284	2.22%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$194,095	\$338,979	\$144,884	74.65%
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FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Spring Lake Park

Character Title: Taxes

Character No.: 672303-10

1000 Prop Taxes - CY Secured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Character Title: Fines/Forfeitures/Penalties

Character No.: 672303-15

1546 Parks - Parking

Parks-Parking revenue is based on estimates provided by County Regional Parks.

Character Title: Use of Money and Property

Character No.: 672303-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$80,000
Projected Interest Rate	4.75%
Projected/Planned Interest on Pooled Cash	\$3,800

1800 Rents / Concessions

Rents / Concessions revenue is based on estimates provided by County Regional Parks.

1801 Rent - Real Estate

This item reflects rent for the Ranger residence located at Spring Lake Park.

Character Title: Intergovernmental Revenue

Character No.: 672303-20

2440 ST - HOPTR

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

FY 2007-08 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Spring Lake Park

Character Title: Charges for Service

Character No.: 672303-30

3500 Park/Recreation Services

These revenues are based on recent actual experience.

3501 Camping / Parking Fees

Camping / Parking Fee revenues are based on estimates provided by County Regional Parks.

Character Title: Miscellaneous Revenues

Character No.: 672303-40

4029 Taxable Sale - Miscellaneous

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. FY 07-08 requested amount is based on estimates provided by County Regional Parks.

4040 Miscellaneous Revenue

This item records miscellaneous revenue received from the sale of T-shirts and the recycling of aluminum cans at Spring Lake Park. The requested amount is based on estimates provided by County Regional Parks.

Character Title: Other Financing Sources

Character No.: 672303-46

4625 OT - W/in Special Dist - BOS

No revenue transfers are planned for the next fiscal year.

Character Title: Other Charges

Character No.: 672303-75

8010 Contribution Non-Co Govt

This item is requested to provide funds to pay Sonoma County Regional Parks for the cost of operating and maintaining Spring Lake Park. A change in budgeting practices by the Water Agency was effected in FY 99-00. Previously, outlays for Fixed Asset expenditures were appropriated in the Fixed Assets character. To coordinate these expenditures and facilitate the payment process, it has been determined that Regional Parks will budget the Fixed Asset expenditures and the Water Agency would provide reimbursement through this Contribution account.

FY 2007-08 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
Section: Spring Lake Park
Index No.: 672303

DESCRIPTION OF FUND ACTIVITY	Actual FY 05-06	Estimated FY 06-07	Requested FY 07-08
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$647,751	\$377,437	\$439,534
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$1,349,686	\$1,875,492	\$1,514,700
Expenditures - (Decrease) fund balance	(\$1,620,000)	(\$1,813,395)	(\$1,853,679)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(\$270,314)	\$62,097	(\$338,979)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - (Decrease) fund balance	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$0	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$377,437	\$439,534	\$100,555
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$270,314)	\$62,097	(\$338,979)
<u>Fund Balance Components at Beginning of FY</u>	7/1/05	7/1/06	
Cash	\$650,456	\$385,007	
Accounts Receivable	10,319	4,954	
Due from Other Governments	-	-	
Accounts Payable	(346)	-	
Deferred Revenues	(12,678)	(12,524)	
Total Beginning Fund Balance	\$647,751	\$377,437	